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	DOCK	ET NO.
In the Matter of .	IN THE MATTER OF THE FILING BY - MIDAMERICAN ENERGY COMPANY	
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Pu	ablic Utilities Commission of the State of So	uth Dakota
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JUN 18 1998

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION MidAmerican Energy Company 401 Douglas Street P. O. Box 778 Sioux City, Jowa 51102 712 277-7500 Telephone

June 17, 1998

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, South Dakota 57501

Subject: Northern Natural Gas Supplier Refund for Kansas Ad Valorem Taxes

Request for Waiver of Refund Plan

Dear Mr. Bullard:

MidAmerican Energy Company (MidAmerican) is requesting a waiver of supplier refund rules based on MidAmerican tariff, SD P.U.C. Section No. III, First Revised Sheet No. 5, Part 6 Refund Procedure for the filing of a refund plan for a refund received from Northern Natural Gas Company in Docket Nos. RP97-369-000 for distribution of Kansas Ad Valorem Taxes.

On January 29,1998 and April 6,1998, Northern Natural Gas Company (Northern) issued checks to MidAmerican for a total of \$4,450,770.55 representing a refund of Kansas Ad Valorem Taxes for the years of 1984 through 1989. This refund was made pursuant to an order issued by the Federal Energy Regulatory Commission (FERC) in Docket Nos. RP97-369-000 et al., on September 10, 1997.

This proceeding is not yet final, and application for rehearing has been filed with the FERC. Northern acknowledged, when it refunded these amounts, that there were issues in the refund proceeding that had not been finally resolved by the FERC or in the courts and that there was a possibility that the refunds might have to be returned in whole or part.

The amount and ultimate disposition of the refund amounts that MidAmerican has received are not final at this time. MidAmerican cannot with any certainty provide a refund plan for the amount of refund due to the South Dakota customers. Because of this uncertainty, MidAmerican believes that it is in the best interests of its customers to request the Commission to permit retention of the refund amounts until such time as MidAmerican believes that it can be under no possible obligation to return all or any portion of the refund received.

MidAmerican Request for Waiver/June 17,1998
Page2

MidAmerican Energy Company respectfully requests the South Dakota Commission to permit retention of the refund amount received from Northern Natural Gas Company until such time as MidAmerican determines that the amount received constitutes a final refund. At that time, MidAmerican will file a refund plan and calculate accrued interest on the refund amounts at the rate of 9.429%. The interest rate is based on the rate of return in the last rate case in Docket No. NG95-006.

If you have any questions, please contact me at (712) 277-7611.

Sincerely,

Gene Harrison Pricing Analyst

cc: Greg Rislov - SDPUC



Northum Natural Gas Company 2. Bor 3130

O. Bar 3330 malu. NE 68103-0330 02) 398-7260

January 29, 1998

Re: Northern Natural Gas Company

Distribution of Kansas Ad Valorem Tax Refunds

To: The Party Addressed

Northern Natural Gas Company (Northern) is enclosing a check along with supporting workpapers relating to the refund of Kansas Ad Valorem Taxes. These refunds are being made pursuant to the Commission's Order in <u>Public Service Company of Colorado et al.</u> Docket Nos. RP97-369-000, <u>et al.</u>, issued September 10, 1997. The refunds relate to Producer refunds received by Northern through December 31, 1997.

Schedule No. 1 shows, in detail, the allocation of the refund amounts to the specific jurisdictional customers. The allocation factors are based upon the sales volumes which were taken from each year's F.E.R.C. Form 2. The refund amounts for each specific year were multiplied by the appropriate allocation factor for that year to arrive at the refund amounts applicable to each customer by year. The customer amounts were then added across to arrive at the resulting total.

In accepting this check, please understand that the issues have not been finally resolved in these dockets and are subject to further Commission action. It is therefore possible that the recipients of the refunds ultimately may have to refund all or a part of the refund amount, along with interest, at some future date.

Respectfully submitted,

Tim Krisner for

Mary Kay Miller

Vice President, Rates and Certificates

Attachment

Natural gas. Electricity. Endless possibilities.

Pathern Natural Cas Company P.O. Soz 1188 TX 77251-1188



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01/29/98

PAGE 1 OF 1

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NORTHERN NATURAL GAS COMPANY P.O. Fox 1188 Houstes, TX 77251-1188

No. 1793300230

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Northern Natural Gas Company RO. Bex 3930 Omiks. NE 68103-9330 (402) 398-7200

April 8, 1998

Re: Northern Natural Gas Company

Distribution of Kansas Ad Valorem Tax Refunds

To: The Party Addressed

Northern Natural Gas Company (Northern) is enclosing a check along with supporting workpapers relating to the refund of Kansas Ad Valorem Taxes. These refunds are being made pursuant to the Commission's Order in <u>Public Service Company of Colorado et al.</u>
Docket Nos. RP97-369-000, <u>et al.</u>, issued September 10, 1997. This distribution reflects additional refunds received by Northern from Producers.

Schedule No. 1 shows, in detail, the allocation of the refund amounts to the specific jurisdictional customers. The allocation factors are based upon the sales volumes which were taken from each year's F.E.R.C. Form 2. The refund amounts for each specific year were multiplied by the appropriate allocation factor for that year to arrive at the refund amounts applicable to each customer by year. The customer amounts were then added across to arrive at the resulting total.

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Respectfully submitted,

Tim Kisser for

Mary Kay Miller

Vice President, Rates and Certificates

Attachment

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Committee of the state of the s

Natural gas. Electricity. Endless possibilities.

Horthern Natural Gas Company P.O. Boy (185 Houseon, 3X 77251-1188



MIDAMERICAN ENERGY CO FORCE TIS SIOUX CITY, IA 57102

04/06/98

PAGE 1 OF 1

VENDOR NO: 0000392001

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DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. ATTACAED BELOW

NORTHERN NATURAL GAS COMPANY P.O. Box 1188 Houseon, TX 77251-1188

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PAY TO THE

MIDAMERICAN ENERGY CO PO BOX 778

SIGUX CITY, IA

04/05/98

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MdAmerican Energy, Gostoan 40° Douglas Street P. D. Box 778 Sioux City, Jova 51102 712 277-7500 Telephone

July 8, 1998

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, South Dakota 57501

RECEIVED

JUL 0 9 1998 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Subject: Supplier Refund Plan Based on Estimated Refund Obligation for Northern Natural Gas Kansas Ad Valorem Tax Refunds

Dear Mr. Bullard:

On January 29, 1998 and April 6, 1998, Northern Natural Gas Company (Northern) issued refund checks to MidAmerican for a total of \$4,450,770.55 representing a refund of Kansas ad valorem taxes for the years of 1984 through 1989. These refunds were made pursuant to an order issued by the Federal Energy Regulatory Commission (FERC) in Docket Nos. RP 97-369-000 et al., on September 10, 1997.

On June 18, 1998 MidAmerican requested the Commission to defer the filing of a refund plan for the Kansas ad valorem taxes. This request was made because Northern had acknowledged, when it refunded these amounts, that there were issues in the refund proceeding that had not been finally resolved by FERC or in the courts and that there was a possibility that the refunds might have to be returned in whole or part. Because of this uncertainty, MidAmerican requested the Commission to permit retention of the refund until such time as MidAmerican believes that it can be under no further obligation to return all or any portion of the refund. This request has been assigned Docket No. NG 98-006.

On June 30, 1998, the Commission, at an agenda session asked MidAmerican to file a refund plan based on the current refund amounts before further action would be taken on this request to defer refunds.

To date, MidAmerican has received \$4,450,770.55 from Northern and estimates the potential refund obligation for the South Dakota customers to be \$627,577. This amount represents \$75,758 for refunds received by MidAmerican for the former Iowa Public Service Company and \$551,819 for refunds received by Minnegasco for South Dakota customers. Minnegasco and MidAmerican exchanged utility properties pursuant to an Exchange Agreement completed August 3, 1993. The detail support schedules to the estimated refund are included.



Continued Page 2 Mr. William Bullard

Based on annual sales as of May 31, 1998, the average annual residential refund per customer is \$6.70 and the average annual commercial customer is \$28.40. MidAmerican will calculate accrued interest on the final refund amounts at the rate of 9.429%. The interest rate is based on the overall rate of return in the most recent rate case in Docket No. NG 95-006 and is the current carrying charge rate for the Gas Cost Reconciliation.

MidAmerican respectfully requests the Commission to defer the making of this refund until such time as MidAmerican determines that the amount received constitutes a final refund, or, alternatively for one (1) year. MidAmerican will update its refund plan at that time.

Please file stamp one copy and return in the attached self-addressed envelope.

If you have any questions, please contact me at (712) 277-7611.

Sincerely,

Henry Harrison By MAN Gene Harrison Pricing Analyst

GH/lkc

Cc: Greg Rislov - SDPUC

ALLOCATION OF KASSAS AR VALORES RETURNS

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Jen - June 1920	46,016,T 3 0	8,770,529	2,925,174	50,523,465	814,842.61	82,782.59	\$927.66	\$18,553.29	
Rehard #1 Total	500,950,389	36,577,422	30,500,742	024,034,552	<i>M</i> .518,935.26	84,143,529,83	\$482,355.13	1 C. 105, EAS, 882	lecs/voi 2-7-88

Note: Numbern's 1984 amount was allocated using purchases from October 1983-December 1984.

1985. 1995, and 1997 were allocated using Purchases recorded that year-Spot purchases removed 1988 refund was attocated using MNG sales from January-June 1988 - Spot purchases reserved

		Waterel Gas Pur	chases:			Resignat Allocation:		es l'en	~^~24	
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enterioristical de la constantina de la		100,175,210	18,363,978	7,220,005	122,707,174	\$212.550,29	63A,419.60	810,049.15	\$207,826.50	
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0		STATE FORM	owa fuell Seeme	co (chappan) ST	Service Co.	\$256,528,134	, 705 , 824 , 446 , 552	Operating Revenues Mci (14.73 pria at 50°F) (Total of (e), (f) and (h)) (Total of (e), (g) and (i))		(1) An Original (Mo, L (2) A Resubmission DISTRIBUTION TYPE SALES BY STATES
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	15.1158	306.278 806.248	12.76.25	1088 1 886 1 886 1 886 1 886 1 886 1 886 1 8 8 6 1 8 6		675,010 <u>\$137,648,741</u>	\$111,177,179 1,602,956 3,146,390 21,047,506	Operating Revenues	These should be reported industrial Sales of Natural	Vear of Report Dec. 31, 19 87

MidAmerican Energy Company NNG Kansas Ad Valorem Tax Refund Received in 1998 Refund Plan: Iowa WRU-98-9-156

Line			{1}		(2)		{3}		(4)		(5)		{6 }		(7)
No	Description		1984		1985		1986		1987		1988		1989		Totai
1	Iowa Public Service	\$	131,574.86	\$	1,596.84	\$	1,425,697.26	\$	934,389.44	\$	8,299.26	\$	•	\$	2,501,557.66
2	Iowa Gas Company		75,575.93	·	1,470.22		610,697.16		0.00	·	0.00		0.00		587,743.31
3	lowa Illinois		27,568.66		328.79		215,044.78		64,520.79		620.01		0.00		308,083.03
4	North Central		45,073.53		570.58		256,575.26		0.00		0.00		0.00		302,219,37
5	Iowa Power		54,929.84		0.00		0.00		0.00		0.00		0.00		54,929,84
6			0.00		0.00		0.00		0.00		0.00		0.00		0.00
7	Total Ck Dated 1-29-98	\$	334,722.82	<u>\$</u>	3,966.43	\$		\$	998,910.23	\$	8,919.27	\$	-	\$	3,854,533.21
8		·		·		·		•		•	••	·		•	
9															
10	Iowa Public Service	\$	19,592.95	\$	27,816.89	\$	77,579.12	\$	171,532.92	\$	258.06	\$	149,460.16	\$	446,240.10
11	lowa Gas Company		11,254.09		25,611.16		33,231.00		0.00		0.00		0.00		70,096.25
12	lowa Illinois		4,105.28		5,727.44		11,701.63		11,844.57		19.28		7,710.16		41,108.36
13	North Central		6,711.95		9,939.52		13,961.50		0.00		0.00		0.00		30,612.97
14	Iowa Power		8,179.66		0.00		0.00		0.00		0.00		0.00		8,179.66
15			0.00		0,00		0.00		0.00		0.00		V.=		0.00
16	Total Ck Dated 4-6-98	\$	49,843.93	\$	69,095.01	\$	136,473.25	\$	183,377.49	\$	277.34	\$	157,170.32	\$	596,237.34
17															
18			1												
19	The second state of the second	٠,	Anna Maria		S.		***		* * * * * * * * * * * * * * * * * * * *	76.					
20	lowa Public Service	\$	151,167.81	\$	29,413.73	\$	and the state of the state of	\$	1,105,922.36	\$	8,557.32	\$	149,460.16	\$	2,947,797.76
21	lowa Gas Company		86,830.02		27,081.38		643,928.16		0.00		0.00		0.00		757,839.56
22	lowa illinois		31,673.94		6,056.23		226,746.41		76,365.36		639.29		7,710.16		349,191.39
23	North Central		51,785,48		10,510.10		270,536.76		0.00		00.0		0.00		332,632.34
24	The state of the s		63,109.50		0,00	1. T 4. V ;	0.00		0.00		0.00		0.00		63,109,50
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26	Total	\$	384,566.75	\$	73,061.44	\$	2,644,487.71	<u> </u>	1,182,287.72	\$	9,196.61	\$	157,170,32	\$	4,450,770.55
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MARY I RETEA GLIAY TON

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MIDAMBRICAN ENPRGY CO

NORTHERY VATURAL GAS COMPANY POURS, TX 7721-1188

86/62/10

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PLC BOIL LESS TVANIOD LAD LANDTAN NATURIAN





Northern Natural Gas Company D. Box 3330 nate. NE 61103-0330 92) 398-7200

January 29, 1998

Re: Northern Natural Gas Company

Distribution of Kansas Ad Valorem Tax Refunds

To: The Party Addressed

Northern Natural Gas Company (Northern) is enclosing a check along with supporting workpapers relating to the refund of Kansas Ad Valorem Taxes. These refunds are being made pursuant to the Commission's Order in <u>Public Service Company of Colorado et al.</u>. Docket Nos. RP97-369-000, et al., issued September 10, 1997. The refunds relate to Producer refunds received by Northern through December 31, 1997.

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Respectfully submitted,

Tim Kraner for

Mary Kay Miller

Vice President, Rates and Certificates

Attachment

Natural gas. Electricity. Endless possibilities.

Northern Helprel Gas Company Kanesa Ad Valorem Tex Refund Amount by Customer by year to be Refunded Based on Sales volumes for the years 1984 - 1985

Amount by year to be Refunded:

87,247,487,91

\$25,184.28

\$18,393,438.36

\$8,075,499.58

559,694,72

Customes		1984			1985			1988		-	1987		المنا المسادوان وبالمناويون ويالا	1958		Total Refer
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(a)	(0)	(c)	(d)	(a)	(f)	(9)	(h)	(i)	U	{h}	仿	(m)	(11)	(a)	(p)	(9)
NA Pholina	19,802,348	4.14%	\$93,139.43	3,309,842	0.73%	\$182.00		0.00%	\$0.00		0.50%	80.00	340,051	0.11%	86a.27	501,168
luatin	2,062,114	0.43%	9,731.98	1,961,783	0.43%	108.51	1,044,970	0.36%	66,922.71	1,092,202	0.26%	22,314.01	739,009	0.24%	143.18	101,220
tooplan	74.074	0.03%	346.40	77.831	0.02%	4.30	69.110	0.01%	2.895 84	55,738	0.01%	1,128.43	40.744	0.01%	7.93	4,28
escade	88.068	0 02%	400.05	09.188	0 02%	4.93	82,912	0.02%	3,473,04	59.594	0 02%	1,421.75	44,474	001%	8.65	6.31
Coder Fells	1,817,474	0.34%	7,607.71	1,638,325	0 36%	89.82	1,420,478	0.31%	59,893.79	939.618	0.24%	19,004.21	813,445	0.39%	577.21	87.37
Secia Pulas	244,913	0.05%	1,151.84	220.879	0.05%	12 66	171,200	0.04%	7,175.90	168,821	0.04%	3,445 68	286.098	0.10%	67.60	11.84
thy of treen	69,474	0.01%	312.42	70,478	0.02%	3.90	65,533	0.01%	2,745.77	55.465	001%	1.194 40	25.043	0.03%	10 71	4.20
con Repide	189,237	0.04%	890.07	238,371	0.05%	13 07	102,200	0.04%	6,600 05	62.353	0.02%	1,986.70	90,167	0.03%	97.84	9,50
Coun, Lloyd	103,208	0.02%	485.43	110,043	0 02%	6.09	97.480	0.02%	4.083 42	62.581	0 02%	1.897.07	65,129	0.03%	18 59	8.37
DJU, ins.	28.00/	0.01%	128.98	28,253	0.01%	1.50	20,730	0 00%	500 ma	14.654	0.00%	259.37	12,548	9 50%	3.44	1.28
hehdli	4.811.078	0 9/%	21,600 81	4,600,508	1.01%	253 00	4,450,880	0.00%	189,005 18	3.762.633	907%	77,278.40	2.347.634	0.77%	459.73	335.54
koy gas	147,010	0 03%	8/2.20	137,050	0.03%	7.50	111.247	0.02%	4.001.15	02.337	107%	02 143.1	0,097,034 1 <u>12</u> ,727	0 03%	1960	7.04
HANGISDUM	200.002	000%	1,303.07	307,377	007%	17.00	2/2,520	0.00%	11,419.33	224,107	0.00%	4.519 01	142424	0 85%	27 SS	17.40
រសារជារំ	Suo'nas	D (N) W	(H) (I)	207,271	0.00%	0.00	1,001,420	0.34%	00,700 39	1,770,010	U 45%	10,225 40	016,010.1	0 61%	305 61	102.68
Ins Co of New Mexico	123,048	0.03%	502 97	147.050	0 03%	8 10	105.713	0.02%	4,420 28	95.836	0 07%	1,740 / 6	31.689	001%	0.14	6.77
Dilings City	43,101	0.01%	293 01	43,730	0.01%	Z 30	40.042	0014	1,677 72	34,830	D D 154	719.74	51,565 18,118	001%	J.62	2,50
granguesi Tanunga Pul		0.01%	225.15	80.633	0.01%	3 35	51,547	001%	2.169 77	36,625	0.01%	717.74 607.47	20.214	801%	5.6g 6.10	3.20
- Car - 1	47,850 2,531,028	0.0176	11.000.00	3,004,894	0.03%	171 18	9,547 9,578,144	0.58%	100,021,83 E8,120,001	1,581,771	0.40%	37,374.41	4.302.050	0.48%	271.49	162,69
icani Flains Not Gas		0.00%	11,000:60	3,044,434 174	2.00%	001	164	0.00%	6 45	280	0.00%	34,379.91 5,72	1,202,000	0.00%	0.28	
linely Ges L'cirpany	184		933.38	138.034	2.00% 2.00%	7 62	120,089	0.03%	6.030.23 £6.050.8	107.636	0 03%		1,161 40,461	0.01%		1
Luzula Center	134,665	0.03%			200 W			0.05%			0 08%	2,199:00	****		7.67	7,91
lation	414,398	0.00%	1,040.09	435,724	0.00%	23 55 10 88	380,475	0.00%	15,041 55	344,493	0.04%	7,037,53	273,307	W.00.0	69.17	28,00
lawaidan	161,000	0.04%	651,33	103,723		1	170,240		7,133.27	142,330		2,005.04	69,145	0 03% 0.07%	10 32	10,91
iibbing.	359,035	0.04%	1,667.66	356,666	0.00% 200.0	21 40	985,033 B	0.08%	15,299 36	535,745	0.09%	50 063,0	213,977		41.45	32,6C
kon Plakin Natural Con	773,744	0.16%	3,639.37	262,769	14.000.00	21.58	_	0.00%	0 (0) 59.255.43	67,223	0.02%	1,373.52	78,118	0 03%	15 20	5.04
saled to a con	1,105,214	0.35%	6,182.32	1,032,850	0.23%	57.13	035,650			422,469	0.74%	10,849:16	020,395	0.20%	121.05	63,43
var City Cas Corporation	3,722,411	0.78%	17,509,19	3,784,682	0.83%	205 22	2,665,538	0.58%	114,683.55	* *****	0.00%	0.99	A 344 DR	0.03%	0.00	129,10
derdau Power Co	7,517,137	1.57%	35,356 51	7,253,520	1.59%	401.19 1.090.94	6,221,551	1.34% 3.03%	260,677,18 741,868,50	0.151,100	1.57% 3.74%	125,632.50	6,191,925	2.02% 4.33%	1,202.07	423,300
era Elacak	19,984,770	3.07%	69,393.99	10,724,174	4.34%		17,768,639	3.15%	510,000,00 510,000,15	14,658,675	3.1474 3.6474	209,425 04 0 00	13,272,773	0.655 2650	3,582.21	8,134,251 647,740
own Ges Company	15,059,176	#3C.C	75,575.93	26,581, 3 23 6,844,482	5 84% 1 31%	1,475.22 328.79	14,575,436 5,132,449	1.11%	215,044.78	3,159,354	0.51%	64.520.70	4 4 C A C B A	1.04%	9 20	001,141
pure librais	5,551,364	1.33%	27,510 68	0,544,462	0.00%	0.00	D*104*445	0.00%	0.00	9, 442,459	0.60%	4	3,160,000	*	820 02	308,06
oma Privat and Light	11,010,317	7.44% 6.85%	54. 學及集 卷有	28,870,833	0 35%	1,550.54	34 028 648	7.35%	1,425,097,28	45,737,800	11.6724	0.68 634,386.48	44 668 AFS	0.00%	02.0	54,92
una Public Zerdea	27,074,093	Ber 47 (E. St. ref. ex.	131,554.86	20,811,833 738,267	Wol U	3662	505,700	0.11%	21.157.70	remain and Parties for	0.13%		11,050,051	13.92%	0,269,26	2,601,657
nie Guchen	80G B74	0.15%	3,274 G7 453 00		- r	4 95	42 44 45 11 47 47	1,11 4 3	f 1 + major 1 m	407,413		10,101.78	811,030	0.20%	118.69	34,78
Hered Class	28,439	602%	100 A	89,728	0.02% 0.00%	4 100 0 00	83,213	0.02%	3,488.55	10,410	0.02%	1,439.65	52,635	0.03%	16.52	5,410
H Courty	1,485,458	031%	6,955 17	والمناطق والمعالم	- MAIN COME.	2 to 40 to 50	ر در	20,000,000	0.00	and an are a fine	0.00%	ēg)		0 00%	0.00	0,95
inica Mahanta	61, 807	001%	295 41	55,419	001%	3 6 2	367,835	0.00%	15,412.74	30,045	0016	514.11	64,424	0 02%	12.50	10,54
H Ensey . PA	1.727,64 3	0.5/%	17,800.81	30.218	201%	107	18,104	0.00%	75£ 54	16.546	0.00%	344.15	73,767	0 02%	14.36	13,024
P4C	100,697	# 65%	1,178 14	238,182	0.05%	¥1 06	203,673	0.04%	0,54%.28	194,492	0.05%	ee eru e	218.005	0.07%	40.67	13,75
falfa	1,565.045	C 324	7,355 DE	510,500	0.11%	28 71	100	0 00%	0 00	\$ W.	0.00%	D CO	1. 大型产品	o coss	0.60	7.26
eta Park	2 (48) (48) (48) (48) (48) (48) (48) (48)	6 00%	600	47,430	0.01%	281	129,744	0.01%	5,436.15	17,272	5 00%	352,95	80,004	0 02%	1.75	8.60
eta lupera	3,106,460	085%	14.611.13	3,175,502	0.70%	175.54	3,186,038	5 69%	CC. det. eet	895,214	0.16%	14,202.71	30	0.00%	200	102,23
bara Gar Consumy	1,237	9 (O)	6 82	3,245	6 30%	0.18		0 00%	0 00	4.3	n cov.	(CO)	iger taley a	COCH	0.00	र-जन म रस् (व
1124	85,417	0.02%	412.05	68,493	502%	4.50	77,591	901%	3 250 50	\$8,675	003%	1,402.86	78.63?	e 0.2%	14.77	5.Ca
	44,744	0015	31354	77,128	0 02%	4.27	84,067	001%	2,504.35	47.001	0014	973.45	38,377	0.01%	7.03	3,64
Aussaling	349 066	057%	1,277.31	383,65?	3 0 3 %	21.74	213,509	13.005%	. 6 (52.3)	142,072	0.01%	2,502.43	120 501	0014	25.10	1272
Gerbien (125 Ca		600%	ex.Act		0.00%	0.00	5,315,920	1.15%	272732.00	3,147,004	0.83%	74.513.34	3.725.245	1.22%	724.76	199.210

Northern Haturet Gas Company Keness Ad Velstom Tax Refund Amount by Customer by year to be Refunded Based on Sales volumes for the years 1984 - 1988

Afficiant by year to be Refunded:

\$2,247,407.91

\$25,184.28

\$19,393,439.38

14,005,4締結

889,564.22

to the state of th	~~~		04,447,407.01			\$4.0.1W4.23			910,223,420.00			\$9'905'40% 68			000,500-26	
Customs		1004			1985			1988			1997			1658		Tele Reamid
	Volume	%	Amoun!	Volume	**	Amoun!	Volume	45	Amount	Volume	94	Amount	Voyume .	%	Amount	
(a)	(p)	(c)	(d)	(0)	(1)	(9)	(h)	(i)	(i)	(a)	(i)	(ca)	(a)	(0)	(p)	(4)
Likeling on Fower	6,293,258	1.1195	24,096.59	5,432,721	1.19%	200.48		0.00%	0.00		0.00%	0.00		0 90%	en.G	26,167.00
Midweel Helwei Gee	662,13d	0.20%	4,525,35	1,047,173	0.23%	57.02	959,847	0.21%	40,166.41	788.428	0.20%	16,127.43	101,204	0.547	28,25	60,912 37
Manudosco	139,116,162	20.11%	654,326.45	963,741,156	31.40%	7,922.60	126,207,333	27 28%	5,201,321 31	111,267,735	36.36%	2,273,117.66	89,239,476	31.13%	45.264,81	6,245,241.20
MUD	21,119,652	051%	140,369.05	31,437,589	691%	1,736.80	28,266,610	5 (18%	1,101,611.70	25,665,500	自然於	623,164 38	69,244,995	9.76%	3,744.09	1,770,028 08
Noticed Ges, inc.	318,540	0.07%	CB 684.1	339,049	0 07%	18.25	310,135	0 0/%	12,000 37	232,240	O 041%	4,744.49	197,260	0 09%	39.46	19,284.40
Hebiasha Nalwel Gas Co	1,050,795	0.32%	4,842.37	2,407,433	0 63%	133.15	672,823	0 15%	28,102 38		9 (40%	0.02		a daya	0 00	33,257 69
Naw Lin	1,379,401	0.27%	6,017.60	1,380,050	0.30%	76.38	1,366,632	0.30%	\$7,250 60	618,865	0.75%	20,399.08	150,988	0 46%	11632	60 C86,C8
MIGAS	33,054,194	6 92%	155,488 88	31,600,201	8 07%	1,753.10	31,360,084	6.78%	1,313,002.04	ea),200,2e	9 95¥	P 10,355.77	15,166,1604	8 05%	92,780, c	2,160,601.07
North Central Public Bervic	9,593,070	201%	45,073,53	10,310,147	2.27%	570 50	0,123,651	1.32%	256,575 26		0.00%	9 60		5 00%	6 88	302,210 37 9
Northern Managola		\$ 00 C	000		0 00%	0 00	320,558	0.07%	13,768.10	1,609,971	0 45%	38,079 24	1,989,583	001%	263.62	51,029.09
Northern States Power	68,109,383	12.10%	273,314 80	85,257,905	14.34%	3,609.11	58,755,694	12 60%	2,401,000.71	42,045,358	10 60%	6/1,212 08	36,511,043	0.41%	5.505.32	3,010,650.01
Northern Steles Power-PA	3,393,485	0.71%	15,001.10		0.00%	0.00		0.00%	0.00		U (Hith	0.00		0.00%	9.96	15,591,10
Nudwin Sistes Power Co.	707,402	0.15%	16,520,0	2,949,880	0 05%	102 00	2,223,170	U 4U%	83,148 75	16,640	00%	360 09		0 缺場	900	97,025.35
Moraturalum Pub Sys	8,122,501	1 20%	20,797.21	0,451,109	1.42%	358 61	5,840,588	1 36%	264./15 16	5,014,675	t itums	102,440 17	4,043,616	1.31%	778 48	277,097 33
MRI: Wes	4,400,000	0.03%	24,000,79	4,743,703	1.04%	202 37	4,146,953	O (20%	173,740 00	4,1175,054	1.44%	93,709 73	985,186,C	1.10%	07 <i>4</i> 7 63	319,017.67
Chanda	Sul, wit	0.00%	1,457.14	334,501	007%	10 \$1	337,055	00/%	14,155 81	279,250	o of w	6,632 40	200,621	o out	69 52	21,270 44
Challena	1,705,302	0 30%	0.02) IB	1,601,400	17 417.79	99 84	1,045,041	0.30%	00,632 00	1,441,302	0 37%	20.440 ij	1,20%,007	6.48%	849.13	100,743 00
Panisarka Ensista	264,503	0,00%	1,337.62	334,000	0.05%	13 00	209,740	11 U5%	0,100 20	301,013	0 (193	6,107.66	100,049	0 09%	ei Gi	19,353 <i>4</i> 7
Parish	120,517	なわが海	560 85	149,500	0.01%	6 58	112,500	0.02%	3,71434	99,002	D 02%	1,833 63	87,101	0 03%	10.00	7,143 55
Politicular Gas	510,723	0 134	2,8/2 50	015,541	Ø 14%	34 05	502,511	0 13%	74,400 12	424, 144	01111	0.051 37	235,302	C. 心和.伊	49 70	39,312 00
Propins	****	0.00%	0.00	3,230,842	031%	178 70	69,200,044	14 07%	2,903,500 37	53,014,051	13 76%	1,101,110 55	27,511,023	17.75%	7.307 74	4.012,507.35
Pisica	50,000	0.01%	207.48	57,403	001%	3.19	50,742	001%	7,126 04	45,572	0.01%	800.14	52,154	6.02% 450.0	10 15	3,293 66
Present	C17, eat	D CHA	798.24	178.557	0.04%	0.97	131,285	0.03%	5,500.72	173,817	0 03%	2,031.64	00,689	0 03%	15.70	0,014:17
Present Laures	2 T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00%	00.0	112,858	0.00%	0 00 8 23	176,510	0.00% 4'00.0	5,304 B4 B 36	118,746	0 00% 0 00%	2,425 93 B 0G	133,792	0.00 <i>%</i>	60.05 60.0	7,729 80
Producus Gas Unidas	174,423	0014	820,30 543,92	112,530	0.03%	6 2 3 8 5 2	110,487	0.02%	4,626.46	88.003	0.02%	1,797.84	32,894	001%	6.40	820.02 6,032.24
Augustan .	115,843	0.00%	0.00	E Estivition.	0.0314	C.OT	154,665	003%	4,075.40	115.718	0.02%	2,384,42	37.505	0.03%	13.10	8.379 ES
Have Statute	9	A'50 0	0.00	557	CI EXCLUSIV	0.03	203	0.00%	27.49	967	0.00%	10.12	241	0.00%	5.09	49.50
Marky Mountain Historia () North	50.72¥	0015	180 63	43.287	0.02%	3.62	53.558	6414	2.243.95	21,250	0.01%	052:84	17,075	001%	3.32	3,104.85
entrale Entrale	26,531	001%	173.47	37,740	001%	2.05	57,011	0.01%	1,550.73	23,042	0.01%	674.02	25,500	0.01%	U.54	2,406.82
Bac Cay	184,740	adir.	913.98 80.218	101.459	0.04%	10.60	182,734	0.04%	1,642.14	153,646	0 0474	3,143.43	118.309	0.04%	23.31	11,725.45
Earton	172.747	0.04%	412.51	181,257	0.04%	10.02	145,775	0.03%	6,105.78	45,450	0.01%	908.24	17,503	200	3.48	7,040.04
Signat Conta	354.476	B OFF	1,464,50	160 431	0.00%	21.04	104 444	6 56 A	12,125,86	191.702	0.07%	2.512.51	203.926	0.00%	51.35	19,733.83
Section Dies Cas Core	210.751	465%	1.020.48	149,482	#£0.0	9.21	192020	0.04%	B 045.79	173.744	001%	3.000.05	103,745	0.05%	17.60	17,658.65
Se Caste Value Net of Guy	814.500	6 12%	14011	44,331	A 14%	25.44	504.044	613%	21.514.39	422.250	0.11%	#.7#9.4B	300,460	0.12%	71.65	37,281.25
	84.45.2	0.07%	100.01	53,888	000	4.54	14.487	0.07%	2.170.19	47.W12	0.02%	1.347.39	74,504	2022	14.60	4,033.30
Business violations & Pa	1 660 631	# 19 h	3.141.40	1241032	5 4113	107.63	1,750,153	431%	71.234.52	1.554.535	0.43%	34.417.51	1,036,423	0.14%	251.54	114,711.45
Trans.	100 764	0.04%	#77.22	*18 EN	0.05%	1: 64	193,749	di data	n, 1 i 7 kts	174 6190	0 04%	3.536.33	132,352	0.04%	78.75	17.003.30
Tam Francis	141.494	0.00%	1,274.63	744.56	0.65%	15 14	277,244	0.64%	11,511,91	230 170	0 50%	4.864.24	47.502	0012	934	17.681.10
	137,140	0.64%	#3 \$ 69	141,011	0.04%	10 140	174310	0644	7,20141	171,660	41.14	2.541.7 2	62,163	9 02%	1201	11,777 85
When grown	300 352	# C# %	1,413 12	308.368	\$07%	17.95	2/5.114	0000	11,527.02	224,124	0 64 法	el sul	229.305	0.02%	CO 41	1901744
Waterson	1.138 (2)	0.26%	3 (31 26	1,152,019	5.21×	EM 20	1,025,615	OITA	42.012.31	建 花品油	C 254	19 用色像水色	649 444	0212	120 27	64 (73 73
724.44C	114.407	0 62 W	\$J# 34	117.637	#CD D	\$ 50	11210	0.53%	4.531.57	45.501	空形饰	1,057.29	72.249	0 0200	1464	7.142.54
Yasel Caral	122,279	2.27%	6499 1V	120,364	com	O.Est	V# 348	001%	4 102 53	42.614	2014	1 500 00	91.097	2021	18.77	£ 253 43
The least that	1.441.200	031%	0.684.00	361347	0 04%	307 (48	340,764	2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	. (11111)	- TANK TANK	0.00%	240	317.042	6 tan	章 1. 曲件	11.031.21
FilmSer	20,550,341	737%	\$4,110.VI	4,043,291	0 16%	111188	401331	9 00 %	13,335,47	4,101,111	1.04%	45,543,54	4,400,126	1.10%	1891.84	101,046.101

Horihom Helwel Gas Compeny Konses Ad Volorem Tex Rofund Amount by Cuolomer by year to be Refunded Based on Sales volumes for the years 1884 - 1988

Amount by your to be Reluxed:

82,247,407.00

825,164.20

\$19,393,439.36

98,026,629.69

619.501.22

Customer		1004			1985			1086			1687			1008		Total Robusal
	Volume	<u>%</u>	Amount	Volumo	%	Amount	Volume	%	Amount	Volume	%	Ansun	Voturae	55	Ameri	****
(e)	(b)	(c)	(d)	(e)	(1)	(9)	(h)	(1)	0)	(4)	(1)	(m)	(n)	(0)	(p)	· (4)
Wostern Gas Utilities	236,950	0.05%	1,114.01	274,103	880.0	15.16	271,005	0.08%	11,354.86	251,925	0.08%	5.102.04	205,724	0.07%	69.02	17,470 69
Angrana	69,243	0.01%	325 68	70,310	0.02%	4.39	83,213	0.01%	2,648 57	51,300	0.01%	1.609.10	61.450	0024	11.60	4,010.74
Wiscontin Gas Co	9,403,076	8:87%	40,250.45	9,589,549	2.11%	530.29	0.678,527	1.92%	372,001 99	8,688,323	1.7155	130,635,45	6,677,763	1.85%	1.104 01	644.622.69
Wasconaln Power & Light	3,760,704	0.70%	17,680 72	4,049,523	0.69%	233.88	3,008,714	0.88%	167,450 58	3,723,480	0.65%	76,647.51	2,512,707	0.02%	460.04	281,007.84
Wasconsin Scalinsin Gas	531,408	0.11%	2,199 45	571,193	0.13%	31.59	538,118	0.12%	22,546 58	220,050	0 00%	4,405.85	123,450	0.04%	24 93	29.507 47
V√ociblne	75,523	0 02%	355.22	78,510	0 02%	4.34	66,868	0.01%	2.801.71	50.054	0.02%	1.202.34	46,278	0.02%	900	4,372.62
Folal	477,839,009	100 00%	52,247,497.51			325,164 28	402,960,874	100 00%	\$10,303,439.36	301,854,377	100 00%	80,005,409.56	208,319,658	100 00%	869 698 22	529,731,190.33

Portezen natural gas company P.O. Par 1186 Bernaum, TE 77252-1108

MINAMENICAN EMERGY CO PO NOX 178 SIOUX CITY, LA 51102

04/06/98

FAGE 1 OF 1

VENDOR NO: 0000392001

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SPECIAL INSTRUCTIONS:

OVERNIGHT TO TIM RISSNER - OMA745

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. GIECT. 179300108

NORTHERN NATURAL GAS COMPANY 7.O. Box 1188 Houson, TX 77251-1188

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PAY TO THE ORDER OF

MIDAMERICAN ENERGY CO Poeck 778 🥱 SIOUX CITY, IA 51102

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Five hundred ninety six thousand two hundred thirty seven and 34! 100 Dollars

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Morthern Natural Gas Company P.O. Jax 3338 Cmaks, NE 68103-0330 (402) 398-77.00

April 8, 1998

Re: Northern Natural Gas Company

Distribution of Kansas Ad Valorem Tax Refunds

To: The Party Addressed

Northern Natural Gas Company (Northern) is enclosing a check along with supporting workpapers relating to the refund of Kansas Ad Valorem Taxes. These refunds are being made pursuant to the Commission's Order in <u>Public Service Company of Colorado et al.</u> Docket Nos. RP97-369-000, <u>et al.</u>, issued September 10, 1997. This distribution reflects additional refunds received by Northern from Producers.

Schedule No. 1 shows, in detail, the allocation of the refund amounts to the specific jurisdictional customers. The allocation factors are based upon the sales volumes which were taken from each year's F.E.R.C. Form 2. The refund amounts for each specific year were multiplied by the appropriate allocation factor for that year to arrive at the refund amounts applicable to each customer by year. The customer amounts were then added across to arrive at the resulting total.

In accepting this check, please understand that the issues have not been finally resolved in these dockets and are subject to further Commission action. It is therefore possible that the recipients of the refunds ultimately may have to refund all or a part of the refund amount, along with interest, at some future date.

Respectfully submitted,

Tim Kiesnes for

Mary Kay Miller

Vice President, Rates and Certificates

Attachment

h:14_08.doc

Natural gas. Electricity. Endless possibilities.

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Posture Natural Cas Commany Kennes Ad Whiteen Tax Related No. 2 Amount by Costomer by year to be flebanded Based on Sales solutions for the years 1804 1905

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P.S. 248.273 465.04 104.492 0.05% \$28 41 210.085 557% 2.27 261,581 AlGA: 250 421 Beis 174 35 P.16. 162 Soit. 228.26 211% 2 640 11 MP SE 110.000 # 11% 100 95 £ 24% 0 93 4004 4 **西泊达宝** de di 1.017 18.57 164(6,2 SPAL PA 1,564,605 6 114 1.047 42 :: 2/2 61 34 125,714 0.05% 205.51 0 03 2 25.654 47.150 SHIA 49.12 2014 di Mi 2.504 ir no x 1343 435 43 × 400 % 600 the Park 2.116 15 3 174 452 8 75% 3 455 51 3 140 4 X4 444 7,752 32 595.274 0 12% 2 841 34 # 00 X 9 00 # 00% 11.001 ES \$ 2/3 ESEM SHOWN I that car ***** 3 244 CHE 24! **泰维** 3 16 0 00% Ø 50 0 00 K 重ね 森勒台 66 **企业** 0 80 401 1.211 Level Car Company 0 17% 85 23 77.581 S 52% 110 60 es alo 0 0 2% 257 54 25.447 0 62 6 14 (20 53 443 4:46 2014 161 23 723.72 B2 425 282% 41 61 \$ 100 P. 001% Sept. 4 cu 148.01 47 841 951% 114 75 36.377 2014 54 / 16 **建心**技术 46 7% 77,124 ... 0.72 10.00 Ø 60% 42.54 404 62 L. 142 072 517.52 144 044 217 34 241 857 S ZUL 3/4 11 212 560 a 85 Y. dan id O CAN 126 201 8 224 4 14 #25 B45 **等似强的** 180 34 2.14863 LEADER OF 44/1 13 114 65 . . ***** 6.111 426 1.15% 12,114 4) 3 A42 260 2014 3.123.346 1 27% 22.53 3.化产物中 1.16% 12.710 40 24.711 13 REMAIN CAS CO & Cots 200 5 243 250 Liet M ē.433,771 1 14% £234 24 2 20% 0.00 G HILL ... 者 40% 6.50 8 40 4 f aid 4.541 73 BOILDAY AND PRINCES 8 60 OF BERL 4000 A Bil å 241 % & Did A 40 4 6 Eu 0.624 4 84 di can 8 60 8.54 Michael Maridia & M. £14.141 2.181.85 788 420 121 241 61197 1542.173 # 21K A54 54 £ 21% 0 29% W WITE WE G 04 L 1.11 123 /42 6 374 Sie Loran Marchill Ca 241 134 # 244 42/41 2,458 23 247.824.50 134 144 161 23 11% 27.436 43 142 341 144 31 26% M 611 50 124 261 111 21 75% 111,201,115 24 34% 411 221 35 85.265,476 31 13% STA MA 70 141 133 30 15K 210717 20 1271 551 00 Laction Land 25 was 141 L 44% 89 954 63 C+011.71 31 1:0 4:3 24 104 44 31 648 645 虚凿针集 W 725 65 20 230 615 4513 14 244 346 4 75% 114 47 14 1/2 /43 £3 347 47 £20,40% ... **##15** 2:4 161 15 152 55 211744 3 100 114 110 C 315,175 E Ste S #10 W 192 SAN 225 14 4 412 C MIL 118 500

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BEFORE THE PUBLIC UTILITIES COMMISSION STATE OF SOUTH DAKOTA

IN THE MATTER OF THE FILING BY MIDAMERICAN ENERGY FOR APPROVAL OF WAIVER OF REFUND PLAN RELATING TO KANSAS AD VALOREM TAX REFUNDS RECEIVED FROM NORTHERN NATURAL GAS COMPANY DOCKET NG98-006

DISSENT OF COMMISSIONER NELSON

The Public Utilities Commission (PUC) agenda of Tuesday, June 30, 1998, included two natural gas refund plan dockets. One is named above. The other, Docket NG98-004, was filed by Northwestern Public Service Company (NWPS). The dockets arose because each respective company received a refund from their wholesale supplier, Northern Natural Gas, and both companies are required to receive (PUC) approval of a plan to refund to their customers.

The refunds come as a result of a Federal Energy Regulatory Commission filing. It was determined that wholesale rates had included excessive ad valorem tax payments to the state of Kansas. These overpayments were made from 1983 to 1988. Although ten years have elapsed as this matter has wound its way through the legal system, apparently the appeals process has not yet been exhausted. There is still a possibility of a reverse ruling at the federal level.

If a refund is made prior to a final federal ruling, there is a possibility that a reverse federal ruling will negate the refund, and customers may be forced to repay amounts refunded. NWPS considered this possibility, yet filed to refund now. MidAmerican Energy Company (MEC) considered the same possibility, but filed to delay the refund until the matter was finalized.

Although the matter is not finalized, it seems reasonable to expect after a decade of litigation that the refund will prevail. Perhaps the cautious approach of waiting until the matter is finalized, no matter how slim the odds of reversal, appeals to some. I understand that. I also understand that fifteen years have elapsed since the overpayment began, and ten years since it ended. No one wants to incur the time and expense of returning the money, dollar-for-dollar, to those who overpaid ten to fifteen years ago. In ten years' time many customers have moved, dropped off service, or passed away. The longer we delay the refund means more people moving, dying, and fewer of those who deserve it will actually receive it.

Too much time has already passed, and fairness is better served by refunding as soon as possible. Yes, there is a chance that the refund may have to be repaid. If that happens I expect the interval between refund and repayment will be much less than ten years. Most customers will have no net loss. I wish I could say the same for those who paid the bills ten to fifteen years ago and will never see a refund. The circumstances are already unfair, and becoming moreso by the day. The majority should have ordered MEC to refund now.

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

M	THE	MAT	ter of	THE	filing	BA)	ORDER ALLOWING
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APF	ROVA	L OF	WAIVEF	OF RE	EFUND !	PLAN)	
REL	ATING	TO	KANSAS	AD VA	LOREM	TAX)	NG98-006
REF	UNDS	RE	CEIVED	FROM	NORTI	HERN)	
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On June 18, 1998, MidAmerican Energy Company (MidAmerican) filed for approval of a waiver of refund plan relating to Kansas ad valorem tax refunds received from Northern Natural Gas Company (Northern) with the South Dakota Public Utilities Commission (Commission). To date MidAmerican has received \$4,450,770.55 in total Kansas ad valorem tax refunds from Northern. These refunds are being made pursuant to the FERC's Order in Docket No. RP97-369-000. MidAmerican respectfully requested that the Commission permit retention of the refund amount received from Northern until such time as MidAmerican determines that the amount received constitutes a final refund. At such time, MidAmerican will file a refund plan and calculate accrued interest on the refund amounts at the rate of 9.429%.

On June 30, 1998, at its duly noticed meeting, the Commission considered this application and directed MidAmerican to file a specific refund plan. On July 9, 1998, MidAmerican filed a further request that the refund be retained by MidAmerican until MidAmerican determined the final refund or, alternatively, for one year at which time they will update the plan.

On July 23, 1998, the Commission considered MidAmerican's request allowing MidAmerican to defer the refund until MidAmerican determines whether the amount received constitutes a final refund or for a maximum of one year. Commission Staff recommended that the Commission grant MidAmerican the refund deferral subject to the condition that MidAmerican initiate the refund at the time it considers the FERC's and possibly the appellate court's decision final or at the maximum for a period of one year, at which time MidAmerican would update its refund plan.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-34A, specifically, 49-34A-2, 49-34A-6, 49-34A-8, 49-34A-10, and 49-34A-25. Further, the Commission finds that the refund deferral is just and reasonable and shall be granted. It is therefore

ORDERED, that MidAmerican's proposal to defer the Kansas ad valorem tax refunds until MidAmerican determines that the amount received constitutes a final refund or for a maximum of one year from July 23, 1998, whichever comes first, is granted.

Dated at Pierre, South Dakota, this ______ day of August, 1998.

	CERTIFICATE OF SERVICE
d	The undersigned hereby certifies that this current has been served today upon all parties of
TE	cord in this docker, as listed on the docket service
115 210	t, by facsingle or by first class mail, in properly drashed appelopes, with charges prepaid thereon.
Øy	Alleine Halls
Da	se 8/7/98
	(OFFICIAL SEAL)

BY ORDER	OF THE CC	MMISSIC	M:
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JAMES A. BI	URIG, Chair No La	mari **\)	
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MidAmerican-Foergy 401 Couglas Street Sinus City, Iowa 51101

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Sevan M. Stevent Malaging Attorney

July 16, 1999

BY TELEFAX & U.S. MAIL DELIVERY

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol
Pierre, SD 57501

RE: Docket No. NG98-006

Dear Mr. Bullard:

On August 5, 1998, the South Dakota Public Utilities Commission ("Commission") issued an Order allowing MidAmerican Energy Company ("MidAmerican") to defer making Kansas ad valorem tax refunds until MidAmerican determines that the amount received constitutes a final refund or for a maximum of one year from July 23, 1999, whichever comes first. You will remember that MidAmerican received refunds of Kansas ad valorem taxes from Northern Natural Gas Company pursuant to a directive in an order issued by the Federal Energy Regulatory Commission ("FERC") in Docket No. RP97-369-000. MidAmerican hereby respectfully requests the Commission to continue to permit MidAmerican to defer making refunds of the Kansas ad valorem tax amounts, for another year, or until final resolution of this obligation, whichever comes first. The Commission required MidAmerican to calculate accrued interest on the refund amounts at the rate of 9.429%. For the reasons set forth herein, MidAmerican requests the Commission to change that interest rate to 8.61%, effective May 1, 1999.

Section 110 of the Natural Gas Policy Act of 1978 established maximum lawful prices ("MLP") for natural gas purchased by first purchasers (mainly interstate pipelines) from gas producers at the wellhead. FERC subsequently authorized natural gas producers to require the first purchasers to pay an amount above the maximum lawful price to reimburse them for ad valorem taxes imposed by the State of Kansas on production within that state. In *Public Serivce Company of Colorado v. FERC*, 91 F. 3d 1478 (D.C.Cir. 1996), cert. denied, 117 S. Ct. 1723 (1997), the U.S. Court of Appeals held that FERC erred in permitting gas producers to collect amounts for the Kansas ad valorem taxes in excess of the MLP. In compliance with the court order, FERC subsequently issued an order in Docket No. RP-97-369-000 directing the return of the these amounts to the pipelines (ie., "first purchasers"), and establishing conditions for the refunds. After issuance of FERC's order, Northern returned refund amounts to MidAmerican.



Page 2 Mr. William Bullard July 16, 1999

As of this date, there has been no final resolution of the Kansas ad valorem tax issue. Indeed, at this time, there are fifteen pending appeals of FERC's various pipeline orders that are active in the United States Court of Appeals for the District of Columbia Circuit. Additionally, legislative efforts are orgoing to relieve small producers of their obligations to pay interest on the Kansas ad valorem refunds and Representative Jerry Moran has introduced H.R. 1117. Hearings were held on this bill on June 8, 1999 before the House Commerce Committee's Energy and Power Subcommittee.

Due to the continuing uncertainty surrounding the status of the Kansas ad valorem refunds, MidAmerican believes that it is appropriate to continue to defer the refund amounts. MidAmerican proposes to retain the refund amounts until such time as MidAmerican is under no possible obligation to return all or a portion of the refund, or, for one year, whichever is earlier.

In its August 8, 1999 order, the Commission ordered MidAmerican to file a refund plan at the time of making the final refund, calculating accrued interest at the rate of 9.320%. This rate is based on the overall rate of return held reasonable in MidAmerican's previous rate case, Docket No. NG95-006. In the event the Commission approves MidAmerican's continued deferral of the refund amounts, MidAmerican would request that the Commission state that the interest calculation in a refund plan is to be based on the applicable overall rates of return as modified from time to time during the refund deferral period. In this manner, the refund plan will reflect changes in the overall rate of return approved by the Commission. Effective May 1, 1999, pursuant to the Commission's order in general rate case Docket No. NG98-011, MidAmerican's authorized overall rate of return was changed to 8.61%.

The potential refund obligation for South Dakota customers has not changed from 1998, and is \$627,577, consisting of \$551,819 attributable to former Minnegasco properties and \$75,758 attributable to former Iowa Public Service Company customers. On July 3, 1998, MidAmerican estimated that the average annual residential refund per customer was \$6.70 and the average commercial refund obligation was \$28.40. MidAmerican estimates that as of July 31, 1999, the refund obligation per residential customer, including interest was \$7.60 and, for commercial customers, averaged \$32.29.

Thank you for your consideration of this application.

Very truly yours,

Silyan M. Studyt

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DEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

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礨幻	AMERI	CAN	ener	igy c	COMPANY	FOR	()	DEFERRAL OF REFUND
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On June 18, 1998, MidAmerican Energy Company (MidAmerican) filed for approval of a waiver of refund plan relating to Kansas ad valorem tax refunds received from Northern Natural Gas Company (Northern) with the South Dakota Public Utilities Commission (Commission). As of that date, MidAmerican had received \$4,450,770.55 in total Kansas ad valorem tax refunds from Northern. These refunds are being made pursuant to the FERC's Order in Docket No. RP97-369-000. MidAmerican requested that the Commission permit retention of the refund amount received from Northern until such time as MidAmerican determines that the amount received constitutes a final refund. At such time, MidAmerican would file a refund plan and calculate accrued interest on the refund amounts at the rate of 9.429%.

On June 30, 1998, at its duly noticed meeting, the Commission considered this application and directed MidAmerican to file a specific refund plan. On July 9, 1998, MidAmerican filed a further request that the refund be retained by MidAmerican until MidAmerican determined the final refund or, alternatively, for one year at which time they will update the plan.

On July 23, 1998, the Commission considered MidAmerican's request allowing MidAmerican to defer the refund until MidAmerican determines whether the amount received constitutes a final refund or for a maximum of one year. Commission Staff recommended that the Commission grant MidAmerican the refund deferral subject to the condition that MidAmerican initiate the refund at the time it considers the FERC's and possibly the appellate court's decision final or at the maximum for a period of one year, at which time MidAmerican would update its refund plan. On August 5, 1998, the Commission ordered the deferral be approved.

On July 16, 1999, MidAmerican filed for another deferral of the refund amounts and that MidAmerican continue to retain them until "MidAmerican is under no possible obligation to return all or a portion of the refund, or, for one year, whichever is earlier." Commission Staff recommended that such a deferral be granted.

At a regularly scheduled meeting of August 17, 1999, the Commission considered MidAmerican's most recent filing and heard comments from MidAmerican and Commission Staff. The following provisions were proposed to be added as conditions to the deferral:

- 1. Effective May 1, 1999, the accrued interest on the money subject to refund shall be calculated on the basis of the Commission's order in general rate case Docket No. NG98-011 which set MidAmerican's authorized overall rate of return of 8.61%.
- 2. Interest calculations in the refund plan are to be based on the applicable overall rate of return allowed in the most current gas rate case, as modified from time to time during the refund deferral period.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-34A, specifically, 49-34A-2, 49-34A-6, 49-34A-8, 49-34A-10, and 49-34A-25. Further, the Commission finds that the refund deferral is just and reasonable and shall be granted. It is therefore

ORDERED, that MidAmerican's proposal to defer the Kansas ad valorem tax refunds, subject to the two conditions stated above, until MidAmerican determines that the amount received constitutes a final refund or for a maximum of one year from August 17, 1999, whichever comes first, is granted.

Dated at Pierre, South Dakota, this _26th day of August, 1999.

CERTIFICAT	eof	SERVICE
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The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in preperty addressed shyllopes, with charges prepaid thereon.

By: Allune T

Date:

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

AMES A. BURG, Chairman

PAM NELSON, Commissioner

LASKA SCHØÉNFELDER, Commissioner



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Suzan M. Stewart Sever Managing Attorney

July 14, 2000

Mr. William Bullard Executive Director South Dakota Public Utilities Commission 500 East Capitol Pierre, SD 57501

Dear Mr. Bullard:

On August 5, 1998 the South Dakota Public Utilities Commission ("Commission") issued an Order allowing MidAmerican Energy Company ("MidAmerican") to defer making Kansas ad valorem tax refunds (the "Kansas refund") until MidAmerican determines that the amount received constitutes a final refund, or for a maximum of one year, whichever came first.

On August 26, 1999, the Commission issued an Order authorizing MidAmerican to defer the Kansas refund until the the earlier of the passage of another year, or until the refund was final.

The current status of the Kansas refund as of June 27, 2000 is shown on attachment Schedule A, Pages 1 and 2. This report reflects an ongoing settlement process.

Due to the continuing uncertainty surrounding the status of the Kansas refund, MidAmerican respectfully requests authority to continue to defer the Kansas refund amounts. MidAmerican proposes to retain the Kansas refund amounts until such time as MidAmerican is under no possible obligation to return all or a portion of the refund or, for one year, whichever is earlier.

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION



Continued Page 2 Mr. William Bullard

Due to refinement in the allocation to states of the Kansas refund, MidAmerican has increased the principle refund amount to South Dakota from \$627,577 to \$688,726. As a result of this change in allocation, the average annual refund obligation amount, with interest, to customers has changed as follows:

	<u>1999</u>	2000		
Residential	\$ 5.36	\$ 6.59		
Commercial	\$28.15	\$34.58		

Thank you for your consideration of this application.

Very truly yours,

Suzan N Sewari Managing Antoney

Attachments

Kansas Ad Valorem Tax Issue – Status Report June 27, 2000

Northern Natural Gas Company has refunded approximately \$38 million to its shippers, including MidAmerican Energy Company. All of the refunded amounts was received from producers. Approximately \$31 million of the \$38 million was received from one producer, Mobil.

Northern has represented that the calculation of the amounts to be refunded that it provided to the well operators and working interest owners who sold their production to companies such as Mobil were based off of incomplete information. Since that time, Northern has found that its data contain errors as a result of issues such as working interest owners dying, transfers of wells, and simply passage of time. It is easy to imagine the difficult task Northern has to contact not only operators but also working interest owners and royalty interest owners that sold gas to Northern during 1983 to 1987. Northern states that it would be a much easier task to simply bill the operators. However, FERC has required pipelines to bill operators and working interest owners. To do so, Northern is reliant upon the producers providing certain contract and sale information. Not all producers have been so forthright. The data problem briefly described above is at the heart of the massive confusion over how much money should be ultimately refunded.

Two things seem to be for sure: (1) Northern has not received refund dollars from all producers (only received an estimated 60 out of 80 million dollars); and (2) the amounts previously billed by Northern to the producers (the amount upon which a few producers including Mobil have submitted refunds), is not wholly accurate.

In recent weeks, the following has transpired concerning the Kansas Ad Valorem tax refund issue on various pipelines:

- CIG interstate pipeline has filed a proposed settlement with the FERC. Joining CIG in the proposed settlement were a few of its major LDC customers. The state regulatory commissions that regulate such LDCs reportedly support the offer of settlement.
- The Kansas Legislature held hearings regarding a proposed tax that would be assessed on pipelines for all volumes transported through the state of Kansas. The proceeds of the tax would be used to reimburse producers for refunds. Although MidAmerican has received conflicting reports, recent reports suggest that the \$.02 per MMBtu tax is still very much alive in both Houses of the Kansas Legislature.
- The Kansas Corporation Commission convened a settlement conference pursuant to FERC settlement rules, with producers and interested parties to begin the process of resolving the amounts producers had to refund. MidAmerican participated in the first settlement conference along with many other interested parties.

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

- On March 23, Northern held a customer meeting in Ornaha to, inter alia, discussions.
- * Kansas Corporation Commission on March 28 convened a second settlement conference to discuss refunds including whether the CIG proposed settlement represented a basis upon which to begin settlement discussions. Northern has reported that it committed during the settlement discussions to hold a meeting in May (most likely in Kansas City) with producers, state regulators and customers to discuss resolution of the outstanding refunds on Northern Natural. MidAmerican would like to meet with the Board prior to the May Meeting.
- May 9, 2000, Northern in conjunction with the Federal Energy Regulatory Commission's dispute resolution staff convened a settlement conference in Kansas City to discuss potential settlement. The various positions of each party were set forth. Many of the small producers argued that although FERC said they had a refund obligation, there was no way to determine such obligation based upon the data available. Other producers argued FERC's findings, and the fact that the refund obligation is made up of roughly 50% principal and 50% interest, is unreasonable. The LDCs argued that its customers have paid the unlawful amounts above the maximum lawful price and therefore the dollars must be refunded. Little agreement was achieved except to meet again.
- On May 20, 2000, Northern Natural Gas and the Federal Energy Regulatory Commission's dispute resolution staff convened another settlement conference in Kansas City. The large producers and two groups of local distribution companies proposed settlement offers all including some discounting of the refund obligation. The parties agreed that better information was needed on the total refund obligation. A small working group was established to work with Northern to develop the actual refund obligation.
- Once the working group established to review the refund obligation issue has developed a recommendation, it is anticipated the parties will reconvene again in Kansas City.

South Dakota Public Utilities Commission WEEKLY FILINGS

For the Period of July 27, 2000 through August 2, 2000

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this filing. Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINTS

CT00-091 In the Matter of the Complaint filed by Earl M. Briggs, Rapid City, South Dakota, against Starlink Communications, LLC Regarding Unauthorized Billing of Services.

The Complainant claims that he began to receive billings for service he did not authorize in March. The Complainant requests credit of all charges, \$1000 as provided by law, and compensation for his time and travel expenses if required to attend a hearing.

Staff Analyst: Leni Healy Staff Attorney: Karen Cremer Date Docketed: 07/27/00 Intervention Deadline: NA

CT00-092 In the Matter of the Complaint filed by Darrell and Bette Johnson, Brookings, South Dakota, against Sprint Communications Company L.P. Regarding Unauthorized Switching of Services and Unauthorized Billing of Long Distance Services.

The complainants allege that their phone service was switched without authorization and that they continued to receive bills after the account had been closed. The complainants request that all Sprint charges are cancelled, to reinstate their good credit rating and compensation of \$500.00 by Sprint for the unauthorized switch if a hearing is not required. If a hearing is held they are requesting \$1000.00 compensation to have the matter resolved.

Staff Analyst: Charlene Lund Staff Attorney: Karen Cremer Date Docketed: 08/01/00 Intervention Deadline: NA

CT00-093 In the Matter of the Complaint filed by Terry and Regina Van Dyke, Sicux Falls, South Dakota, against Telco Long Distance Wholesale Regarding a Dispute Over Raising Long Distance Telephone Rates Without Notice.

The complainants allege that they had agreed to a rate plan for telephone services and the rates were increased without notice, which is a violation of ARSD 20:10:34:10. The complainants are requesting an adjustment of \$203.20 by the company which is equal to the rates provided by the rate plan they had originally signed up for and a letter of apology.

Staff Analyst: Charlene Lund Staff Attorney: Karen Cremer Date Decketed: 08/01/00 Intervention Deadline: NA

NATURAL GAS

NGN-506 In the Matter of the Filing by MidAmerican Energy Company for Approval of Waiver of Refund Plan Relating to Kansas Ad Valorem Tax Refunds Received from Northern Natural Gas Company.

On June 18, 1998, MidAmerican Energy Company (MidAmerican) filed for approval of a waiver of refund plan relating to Kansas ad valorem tax refunds received from Northern Natural Gas Company (Northern) with the Commission. On August 5, 1998, the Commission approved MidAmerican's proposal to defer the Kansas ad valorem tax refunds, until MidAmerican determines that the amount received constitutes a final refund or for a maximum of one year, whichever comes first. On August 26, 1999, the Commission again granted deferral of the Northern Natural Gas Company refund with the same condition. On July 14, 2000 MidAmerican again filed to defer the Northern Refund until MidAmerican determines that the amount received constitutes a final refund or for a maximum of one year, whichever comes first.

Staff Analyst: Dave Jacobson Staff Attorney: Karen Cremer

Date Filed: 07/17/00 Intervention Deadline: NA

TELECOMMUNICATIONS

TC00-116 In the Matter of the Application of Telergy Network Services, Inc. for a Certificate of Authority to Provide Telecommunications Services, Including Local Exchange Services, in South Dakota.

Telergy Network Serviced, Inc. (Telergy) filed an application with the Commission for a Certificate of Authority to provide facilities-based and resold local exchange and interexchange telecommunications services within South Dakota.

Staff Analyst: Heather Forney Date Docketed: 08/02/00

Intervention Deadline: 08/18/00

TC00-117 In the Matter of the Joint Petition filed by Sully Buttes Telephone
Cooperative, Inc. and Qwest Corporation for Designation as an Eligible
Telecommunications Carrier for Sully Buttes Telephone Cooperative, Inc. In
the Sisseton Exchange and for Relinquishment of Qwest Corporation's
Designation as an Eligible Telecommunications Carrier in the Sisseton
Exchange.

Sully Buttes Telephone Cooperative, Inc. (Sully Buttes) and Qwest Corporation, formerly U.S. WEST Communications, Inc. (Qwest), filed a Joint Petition for ETC Designation and Relinquishment with the Commission. The petitioners are asking the Commission to designate Sully Buttes as an eligible telecommunications carrier (ETC) within the local exchange of Sisseton, South Dakota, the exchange Sully Buttes recently purchased from Qwest. The petitioners are simultaneously asking the Commission to relinquish and transfer Qwest's ETC designation and accompanying universal service obligations to Sully Euttes in the same exchange.

Staff Analyst: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 08/02/00

Intervention Deadline: 08/18/00

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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE FILING BY) ORDER ALLOWING MIDAMERICAN ENERGY COMPANY FOR) DEFERRAL OF REFUND APPROVAL OF WAIVER OF REFUND PLAN) RELATING TO KANSAS AD VALOREM TAX) NG98-006 REFUNDS RECEIVED FROM NORTHERN) NATURAL GAS COMPANY

On June 18, 1998, MidAmerican Energy Company (MidAmerican) filed for approval of a waiver of refund plan relating to Kansas ad valorem tax refunds received from Northern Natural Gas Company (Northern) with the South Dakota Public Utilities Commission (Commission). As of that date, MidAmerican had received \$4,450,770.55 in total Kansas ad valorem tax refunds from Northern. These refunds are being made pursuant to the FERC's Order in Docket No. RP97-369-000. MidAmerican requested that the Commission permit retention of the refund amount received from Northern until such time as MidAmerican determines that the amount received constitutes a final refund. At such time, MidAmerican would file a refund plan and calculate accrued interest on the refund amounts at the rate of 9,429%.

On June 30, 1998, at its duly noticed meeting, the Commission considered this application and directed MidAmerican to file a specific refund plan. On July 9, 1998, MidAmerican filed a further request that the refund be retained by MidAmerican until MidAmerican determined the final refund or, alternatively, for one year at which time they will update the plan.

On July 23, 1998, the Commission considered MidAmerican's request allowing MidAmerican to defer the refund until MidAmerican determines whether the amount received constitutes a final refund or for a maximum of one year. Commission Staff recommended that the Commission grant MidAmerican the refund deferral subject to the condition that MidAmerican initiate the refund at the time it considers the FERC's and possibly the appellate court's decision final or at the maximum for a period of one year, at which time MidAmerican would update its refund plan. On August 5, 1998, the Commission ordered the deferral be approved.

On July 16, 1999, MidAmerican filed for another deferral of the refund amounts and that MidAmerican continue to retain them until "MidAmerican is under no possible obligation to return all or a portion of the refund, or, for one year, whichever is earlier." Commission Staff recommended that such a deferral be granted, and on August 17, 1999, at a regularly scheduled meeting, the Commission approved the deferral with the following conditions:

- 1. Effective May 1, 1999, the accrued interest on the money subject to refund shall be calculated on the basis of the Commission's order in general rate case Docket No. NG98-011 which set MidAmerican's authorized overall rate of return of 8.61%.
- Interest calculations in the refund plan are to be based on the applicable overall rate of return allowed in the most current gas rate case, as modified from time to time during the refund deferral period.

On July 17, 2000, MidAmerican again asked for a deferral due to the continuing uncertainty surrounding the status of the Kansas refund. At a regularly scheduled meeting of August 9, 2000, the Commission considered MidAmerican's most recent filing and heard comments from MidAmerican and Commission Staff.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-34A, specifically, 49-34A-2, 49-34A-6, 49-34A-8, 49-34A-10, and 49-34A-25. Further, the Commission finds that the refund deferral is just and reasonable and shall be granted. It is therefore

ORDERED, that MidAmerican's proposal to defer the Kansas ad valorem tax refunds, subject to the two conditions stated above, until MidAmerican determines that the amount received constitutes a final refund or for a maximum of one year from August 9, 2000, whichever comes first, is granted.

Dated at Pierre, South Dakota, this 16th day of August, 2000.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed proelopes, with charges prepaid thereon.

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(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

JAMES A. BURG Chairman

PAINNELSON, Commissioner

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LASKA SCHØENFELDER, Commissioner